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**Spin and Valley Splitting of Two-Dimensional Electrons in Graphene in the High Magnetic Field Limit** YUANBO ZHANG, ZHIGANG JIANG, JOSHUA SMALL, Department of Physics, Columbia University, MENINDER PUREWAL, Department of Applied Physics, Columbia University, YAN-WEN TAN, MINA FAZLOLLAHI, JOEL CHUDOW, Department of Physics, Columbia University, JOHN JASZCZAK, Department of Physics, Michigan Technological University, HORST STORMER, PHILIP KIM, Department of Physics, Columbia University — The quantum Hall effect in high quality graphene, a single atomic layer of graphite, is studied in strong magnetic fields up to 45 Tesla. The splitting of Landau levels  $n = 0$  and  $\pm 1$ , caused by the lifting of the spin and valley degeneracies in strong magnetic fields, is observed at  $T < 5$  K. In particular, the quantum Hall state  $\nu = \pm 4$  is found to arise from the spin splitting of Landau level  $n = \pm 1$ . The effective Lande g-factor measured at this state is close to 2. The spin origin of  $\nu = \pm 4$  is further confirmed in magnetotransport experiments performed in the presence of an in-plane magnetic field. While the exact origin of the valley degeneracy lifting is not yet clear, we propose several possibilities.

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